



California Interstate User Diesel Fuel Tax License Application

BOE-400-DC (7-00) • CORPORATIONS, LIMITED LIABILITY COMPANIES, AND ORGANIZATIONS



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James E. Speed
Sacramento

Frequently Asked Questions

Para ayuda en español, llame a nuestra sección de transportistas motorizados al 916-322-9669 o al 800-400-7115.

Do we need an interstate user diesel fuel tax license?

Generally, your corporation or limited liability company (LLC) needs this license if you operate at least one *qualified motor vehicle* powered by diesel fuel and

- You travel only in California and Mexico; or
- You travel in California and your business is based outside California in a jurisdiction that is *not* a member of the International Fuel Tax Agreement (IFTA). Currently, the nonmember jurisdictions are Mexico; Alaska, Hawaii, and the District of Columbia (DC); and Canada's Nunavut, Yukon Territory, and Northwest Territories.

You are not required to obtain this license. But if you do not do so, you'll have to buy a California Fuel Trip permit every time you enter California.

What is a qualified motor vehicle?

A qualified motor vehicle is a vehicle used, designed, or maintained to transport people or property that

- Has two axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds or 11,797 kilograms, or
- Has three or more axles (power unit only) regardless of weight, or
- Is used in a combination with a total weight of more than 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

The following are not considered qualified motor vehicles:

- Recreational vehicles such as motor homes (used for non-business purposes only)
- Pickup trucks with attached campers
- Buses used exclusively for personal pleasure by an individual.

Do we need an interstate user diesel fuel tax license if we never travel outside California?

No.

Do we need a license if our qualified motor vehicle is powered by a fuel other than diesel?

No, but you may need a different kind of fuel tax permit. Please call us for more information (see phone numbers on page 4).

Is there a charge for a license?

No. However, we may require a security deposit to cover any taxes you may owe when you close your account.

What are our responsibilities as the holder of an interstate user diesel fuel tax license?

- **You must keep adequate records** that document the amount of fuel purchased, used, or stored; any deductions claimed; and the number of miles your vehicles operated in California, Mexico, and any other jurisdiction (state or Canadian province or territory). Generally, you must keep records for three years.
- **You must file returns** on the last day of the month following your reporting period. You must file your tax return even if you did not purchase any fuel or operate your vehicles in California during the reporting period.
- **You must notify the Board if you move, change ownership of, or sell your business.** Your license is valid only for the type of ownership specified on it. You should notify the Board immediately if you make ownership changes or stop operating. Prompt notification will help us close your account and return any security you may have deposited.
- **You must provide identification numbers.** You are required to provide certain identification numbers to ensure the accuracy of information provided and to protect you against fraudulent use of your identification numbers. See the disclosure information on the back page of this packet.



How Do We Apply for Our Interstate User Diesel Fuel License?

Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities. You may be responsible for income and fuel tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 7, we provide many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

James E. Speed

Step 1: Make Sure You Have the Documents You Need to Send With Your Application

You will need to send us photocopies of certain documents with your application. Please read the checklist in the shaded box on the next page. If you don't have the documents you need, please call our Motor Carrier Section at 916-322-9669 or our Information Center at 800-400-7115 (listen for "other taxes" and "fuel taxes").

Step 2: Complete Your Application

Fill out the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4. If you need help filling out the form or have questions, please call our Motor Carrier Section or Information Center.

Step 3: Send Application and Support Documents in for Processing

Make a copy of your completed application for your files, then mail the original application to: Motor Carrier Section, MIC:65; Board of Equalization; P.O. Box 942879; Sacramento, California 94279-0065. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application until it is complete.

Step 4: After We Approve Your Application

You should receive your license approximately two weeks after we have received your *fully completed* application. There is no charge for the license.

When you receive your license, you should make a photocopy and carry it in your vehicle(s). Some carriers put their interstate user diesel fuel tax license number on the side of their trucks to ease travel through inspection facilities when entering California.

We will let you know whether you must file returns on a quarterly or annual basis. Your return is due on or before the last day of the month following your reporting period. You must file a return even if you did not purchase any fuel or operate your vehicles in California during the reporting period.

INFORMATION CENTER**1-800-400-7115**

FOR TDD ASSISTANCE

From TDD phones: 1-800-735-2929

From voice phones: 1-800-735-2922

MOTOR CARRIER SECTION**916-322-9669****REQUIRED DOCUMENTS**

You must include *photocopies* of the following documents with your completed and signed application form:

All applications

- ☐ Vehicle registration documents for all qualified motor vehicles.
- ☐ Corporation articles of incorporation or LLC articles of organization.
- ☐ *Power of Attorney* form (BOE-392), if you wish to have your mail go to an agent (see "Items 17 through 19," at right) or if an agent signs the application.

For officers and members listed on the application

- ☐ Driver's license or state ID card.
- ☐ Social Security card or other document that shows the Social Security number (paycheck stub, preprinted income tax label, or W-2 form), or Mexican voter registration card.

For out-of-state or foreign corporations or LLCs

- ☐ *Certificate of Qualification* issued by the California Secretary of State.

For companies based in Mexico

- ☐ Interstate Commerce Commission (ICC) *Certificate of Registration for Foreign Motor Carriers* ("MX papers").
- ☐ Corporacion Constitucion de Sociedad

Tips for Filling Out Your Application*Please write or print neatly.***Section I: Ownership Information****Items 1 through 5: Ownership Information**

Fully complete all items that apply. Mexico-based corporations must complete item 5. See required documents in shaded column at left.

Items 6 through 10: Officer or Member Information

Provide information and documents for two corporate officers, or LLC managers, members, trust beneficiaries, or trustees. See required documents in shaded column at left.

Section II: Business Information**Item 13: Certificate of Registration for Foreign Motor Carriers ("MX Number")**

For Mexico-based businesses: please enter the MX number and provide a copy of your Interstate Commerce Commission (ICC) *Certificate of Registration for Foreign Motor Carriers*.

Item 16: Mailing Address

You must list your business mailing address. Do not enter an agent or bookkeeper's address.

Items 17–19: Agent/Bookkeeper Mailing Address

If you wish to have all Board correspondence mailed to an agent or bookkeeper (including but not limited to all notices, returns, billings, and refund checks), provide that person's mailing address and mark the box in item 19. You must also attach a properly completed power of attorney form. Please contact us for requirements or obtain Form BOE-392 from our Internet site (www.boe.ca.gov) or fax-back service (1-800-400-7115).

Section III: Travel and Vehicle Information**Item 25: Travel Information**

Check and enter the estimated annual miles for each state, province, territory, or country in which you plan to travel.

Section IV: Certification

A corporate officer or LLC member or manager who is authorized to act for your business, or an authorized agent, must sign. Corporations must attach a corporate resolution authorizing the officer to sign. LLCs must attach the articles of organization which indicate whether a manager can sign or whether members have authority to act for the LLC. If an agent signs, you must attach a properly completed power of attorney form or document (see "Items 17–19," above).

CALIFORNIA INTERSTATE USER DIESEL FUEL TAX LICENSE APPLICATION
(CORPORATIONS/LIMITED LIABILITY COMPANIES/ORGANIZATIONS)

SECTION I: OWNERSHIP INFORMATION		FOR BOARD USE ONLY		
1. PLEASE CHECK TYPE OF OWNERSHIP		TAX	OFFICE	NUMBER
<input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company (LLC)		DI	MT	
<input type="checkbox"/> Other _____				
Enter Federal Employer Identification Number (FEIN), if any				
2. ENTER FULL NAME OF CORPORATION, LIMITED LIABILITY CO. (LLC), OR ORGANIZATION				
3. CORPORATE OR LLC NUMBER		4. STATE OF INCORPORATION OR ORGANIZATION		
5. NUMERO DE CONSTITUCION DE SOCIEDAD (for corporations based in Mexico)				
CHECK ONE		<input type="checkbox"/> President <input type="checkbox"/> Vice President <input type="checkbox"/> Secretary <input type="checkbox"/> Treasurer <input type="checkbox"/> Manager <input type="checkbox"/> Member <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary		
<input type="checkbox"/> President <input type="checkbox"/> Vice President <input type="checkbox"/> Secretary <input type="checkbox"/> Treasurer <input type="checkbox"/> Manager <input type="checkbox"/> Member <input type="checkbox"/> Trustee <input type="checkbox"/> Beneficiary				
6. FULL NAME (incl. mid. name)				
7. ADDRESS (residence)				
8. TELEPHONE (residence)	()	()		
9. SOCIAL SECURITY NO. (or Mexican voter registration no.)	(attach copy)	(attach copy)		
10. DRIVER'S LICENSE NO.	(attach copy)	(attach copy)		
SECTION II: BUSINESS INFORMATION				
11. BUSINESS OR TRADE NAME (DBA) (if any)				
12. DEPARTMENT OF TRANSPORTATION NUMBER (DOT)				
13. CERTIFICATE OF REGISTRATION FOR FOREIGN MOTOR CARRIERS (MX Number) (for companies based in Mexico – attach copy)				
14. BUSINESS ADDRESS (street, city, state, zip code – do not list P.O. Box, mailing service, or agent/bookkeeper address)				15. BUSINESS TELEPHONE NUMBER
				()
16. MAILING ADDRESS (list complete address if different from No. 14 above – do not enter an agent/bookkeeper address, see 19 below)				
17. AGENT/BOOKKEEPER NAME		18. AGENT/BOOKKEEPER TELEPHONE NUMBER		
		()		
19. AGENT/BOOKKEEPER MAILING ADDRESS				
<input type="checkbox"/> Check this box to use agent/bookkeeper address for returns, notices, refund checks, bills, and all other correspondence (attach signed power of attorney form)				
20. NAME OF APPLICANT'S BANK OR OTHER FINANCIAL INSTITUTION		ACCOUNT NUMBER	LOCATION	
21. ARE YOU CURRENTLY UNDER LEASE TO ANOTHER CARRIER?		CarrierName _____		
<input type="checkbox"/> No <input type="checkbox"/> Yes (attach copy of lease)		Address _____		
If yes, please provide the information requested at the right:		Intersate User Diesel Fuel Tax License or IFTA License _____		
22. PRODUCTS GENERALLY HAULED				

—tear at dotted line—

23. DATE OF FIRST INTERSTATE TRAVEL (month, day & year)

24. OTHER ACCOUNT NUMBERS ISSUED BY THIS BOARD TO THE APPLICANT OR ANY INDIVIDUAL NAMED IN SECTION I

SECTION III: TRAVEL AND VEHICLE INFORMATION

25. PLACE AN "X" IN THE BOX NEXT TO THE JURISDICTIONS IN WHICH YOU TRAVEL AND ENTER THE ESTIMATED ANNUAL MILES YOU EXPECT TO DRIVE IN EACH JURISDICTION.

JURISDICTION	MILES	JURISDICTION	MILES	JURISDICTION	MILES
Mexico		United States			
<input type="checkbox"/> MX (Mexico)	<input type="checkbox"/> AL (Alabama)	<input type="checkbox"/> MT (Montana)	.....
		<input type="checkbox"/> AK (Alaska)	<input type="checkbox"/> NE (Nebraska)	.....
Canada		<input type="checkbox"/> AZ (Arizona)	<input type="checkbox"/> NV (Nevada)	.....
<input type="checkbox"/> AB (Alberta)	<input type="checkbox"/> AR (Arkansas)	<input type="checkbox"/> NH (New Hampshire)	.....
<input type="checkbox"/> BC (British Columbia)	<input type="checkbox"/> CA (California)	<input type="checkbox"/> NJ (New Jersey)	.....
<input type="checkbox"/> MB (Manitoba)	<input type="checkbox"/> CO (Colorado)	<input type="checkbox"/> NM (New Mexico)	.....
<input type="checkbox"/> NB (New Brunswick)	<input type="checkbox"/> CT (Connecticut)	<input type="checkbox"/> NY (New York)	.....
<input type="checkbox"/> NF (Newfoundland)	<input type="checkbox"/> DE (Delaware)	<input type="checkbox"/> NC (North Carolina)	.....
<input type="checkbox"/> NT (Northwest Territories)	<input type="checkbox"/> DC (Dist. of Col.)	<input type="checkbox"/> ND (North Dakota)	.....
<input type="checkbox"/> NS (Nova Scotia)	<input type="checkbox"/> FL (Florida)	<input type="checkbox"/> OH (Ohio)	.....
<input type="checkbox"/> NT (Nunavut)	<input type="checkbox"/> GA (Georgia)	<input type="checkbox"/> OK (Oklahoma)	.....
<input type="checkbox"/> ON (Ontario)	<input type="checkbox"/> ID (Idaho)	<input type="checkbox"/> OR (Oregon)	.....
<input type="checkbox"/> PE (Prince Edward Island)	<input type="checkbox"/> IL (Illinois)	<input type="checkbox"/> PA (Pennsylvania)	.....
<input type="checkbox"/> PQ (Quebec)	<input type="checkbox"/> IN (Indiana)	<input type="checkbox"/> RI (Rhode Island)	.....
<input type="checkbox"/> SK (Saskatchewan)	<input type="checkbox"/> IA (Iowa)	<input type="checkbox"/> SC (South Carolina)	.....
<input type="checkbox"/> YT (Yukon Territory)	<input type="checkbox"/> KS (Kansas)	<input type="checkbox"/> SD (South Dakota)	.....
		<input type="checkbox"/> KY (Kentucky)	<input type="checkbox"/> TN (Tennessee)	.....
		<input type="checkbox"/> LA (Louisiana)	<input type="checkbox"/> TX (Texas)	.....
		<input type="checkbox"/> ME (Maine)	<input type="checkbox"/> UT (Utah)	.....
		<input type="checkbox"/> MD (Maryland)	<input type="checkbox"/> VT (Vermont)	.....
		<input type="checkbox"/> MA (Massachusetts)	<input type="checkbox"/> VA (Virginia)	.....
		<input type="checkbox"/> MI (Michigan)	<input type="checkbox"/> WA (Washington)	.....
		<input type="checkbox"/> MN (Minnesota)	<input type="checkbox"/> WV (West Virginia)	.....
		<input type="checkbox"/> MS (Mississippi)	<input type="checkbox"/> WI (Wisconsin)	.....
		<input type="checkbox"/> MO (Missouri)	<input type="checkbox"/> WY (Wyoming)	.....

26. LIST COMPLETE INFORMATION FOR EACH OF YOUR QUALIFIED MOTOR VEHICLES (Please provide a photocopy of the registration document for each vehicle. Use additional sheet to include information about additional vehicles.)

MAKE AND YEAR	ENGINE OR I.D. NUMBER	LICENSE NUMBER	TYPE OF FUEL USED	REGISTERED OWNER	LEGAL OWNER AND ADDRESS

SECTION IV: CERTIFICATION

I hereby certify that the statements contained in this application are correct to the best of my knowledge and belief, and that I am duly authorized to sign this application.

Note: This form must be signed by a corporate officer, LLC member or manager, or by an authorized agent. For a corporation, attach authorizing corporate resolution; and for an LLC, attach articles of organization that authorize the individual who signs below to certify this application. If signed by an authorized agent, a properly completed power of attorney form/document must be attached to this application.

NAME (type or print)	TITLE
SIGNATURE	DATE

— tear at dotted line —

Where Can I Get Help?

If you have questions about how the interstate user diesel fuel tax applies to your transport operations, please take advantage of the resources listed below.

INFORMATION CENTER

1-800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 1-800-735-2929

From voice phones: 1-800-735-2922

Customer service representatives are available from 8 a.m. through 5 p.m., Monday-Friday, except State holidays.

Fax-Back Service. Call 1-800-400-7115 to order fax copies of selected forms and notices. Choose the automated services fax option. This service is available 24 hours a day.

Translator Services. We can provide bilingual services for persons who need assistance in a language other than English.

MOTOR CARRIER SECTION

916-322-9669

INTERNET

www.boe.ca.gov

Our website includes lots of useful information. You can download publications – such as laws, regulations, pamphlets, and policy manuals – that will help you understand how the law applies to your operations. You can also read about upcoming Taxpayers' Bill of Rights hearings and other Board meetings.

WRITTEN TAX ADVICE

It is best to get tax advice from the Board in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a specific situation. For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the situation.

Send your request to:

Motor Carrier Section, MIC:65
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0065

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve a disagreement with the Board, please contact the Taxpayers' Rights Advocate Office for help.

Call the office at 916-324-2798 (or toll-free, 1-888-324-2798). The fax number is 916-323-3319.

If you prefer, you can write to:

Taxpayers' Rights Advocate, MIC: 70
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0070

To request a copy of publication 70, *The California Taxpayers' Bill of Rights*, call the Information Center or visit our Internet site.

NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code §405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections¹ 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health & Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding

paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees**, Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes**, Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

¹ All references are to the California Revenue and Taxation Code unless otherwise indicated.